

[CHAPTER 188.]

AN ACT

To extend the times for commencing and completing the construction of a bridge across the Ohio River between Rockport, Indiana, and Owensboro, Kentucky.

April 10, 1936.
[H. R. 11045.]
[Public, No. 509.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Ohio River between Rockport, Indiana, and Owensboro, Kentucky, authorized to be built by the Spencer County Bridge Commission, by an Act of Congress approved June 18, 1934, are hereby extended one and three years, respectively, from June 18, 1936.

Ohio River.
Time extended for
bridging, Rockport,
Ind., to Owensboro,
Ky.

Vol. 48, p. 1016.
Ante, p. 36.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 10, 1936.

[CHAPTER 189.]

AN ACT

Relating to the filing of copies of income returns, and for other purposes.

April 10, 1936.
[H. R. 11365.]
[Public, No. 510.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 54 of the Revenue Act of 1934, as amended, is amended by inserting at the end thereof the following new subsection:

Revenue Act of 1934,
amendment.
Vol. 48, p. 698;
U. S. C., p. 1044.

"(d) COPIES OF RETURNS.—If any person, required by law or regulations made pursuant to law to file a copy of any income return for any taxable year beginning after December 31, 1934, fails to file such copy at the time required, there shall be due and assessed against such person \$5 in the case of an individual return or \$10 in the case of a fiduciary, partnership, or corporation return, and the collector with whom the return is filed shall prepare such copy. Such amount shall be collected and paid, without interest, in the same manner as the amount of tax due in excess of that shown by the taxpayer upon a return in the case of a mathematical error appearing on the face of the return. In case of a person who filed a return for any taxable year not beginning after December 31, 1935, such amount of \$5 or \$10 shall be due and assessed only if the copy is not filed before the expiration of fifteen days after the mailing by the collector in whose office the return is filed, of a request to such person for the filing of the copy. Copies of returns filed or prepared pursuant to this subsection shall remain on file for a period of not less than two years from the date they are required to be filed, and may be destroyed at any time thereafter under the direction of the Commissioner."

Copies of income re-
turns; failure to file.

Penalty.

Collection and pay-
ment.

Filing and disposi-
tion of returns.

Approved, April 10, 1936.

[CHAPTER 190.]

AN ACT

Granting the consent of Congress to the Department of Public Works of the Commonwealth of Massachusetts for the construction, maintenance, and operation of certain free highway bridges to replace bridges destroyed by flood in the Commonwealth of Massachusetts.

April 10, 1936.
[H. R. 11945.]
[Public, No. 511.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Department of Public Works of the Commonwealth of Massachusetts to construct, maintain, and operate the following temporary and permanent free highway bridges and approaches thereto:

Commonwealth
of Massachusetts.
Bridge restorations,
etc.

(1) Across the Merrimack River, at a point suitable to the interests of navigation, at or near Central Street, in the city of Lowell, Massachusetts, to replace the Central Street Bridge;

Merrimack River at
Lowell.

Between Haverhill and Groveland.

(2) Across the Merrimack River, at a point suitable to the interests of navigation, between Haverhill and Groveland, Massachusetts, to replace the Groveland Bridge;

Connecticut River, between Gill and Montague.

(3) Across the Connecticut River, at a point suitable to the interests of navigation, between Gill and Montague, Massachusetts, to replace the Turners Falls Bridge;

Between Montague and Greenfield.

(4) Across the Connecticut River, at a point suitable to the interests of navigation, between Montague and Greenfield, Massachusetts, to replace the Montague City Bridge;

Between Deerfield and Sunderland.

(5) Across the Connecticut River, at a point suitable to the interests of navigation, between Deerfield and Sunderland, Massachusetts, to replace the Deerfield-Sunderland Bridge;

Between Northampton and Hadley.

(6) Across the Connecticut River, at a point suitable to the interests of navigation, between Northampton and Hadley, Massachusetts, to replace the Northampton-Hadley Bridge;

Between Holyoke and South Hadley.

(7) Across the Connecticut River, at a point suitable to the interests of navigation, between Holyoke and South Hadley, Massachusetts, to replace the Holyoke-South Hadley Bridge;

Between Springfield and Agawam.

(8) Across the Connecticut River, at a point suitable to the interests of navigation, between Springfield and Agawam, Massachusetts, to replace South End Bridge; in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Vol. 34, p. 84.
U. S. C., p. 1473.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 10, 1936.

[CHAPTER 191.]

JOINT RESOLUTION

April 10, 1936.
[H. J. Res. 305.]
[Pub. Res., No. 80.]

Accepting the invitation of the Government of France to the United States to participate in the International Exposition of Paris—Art and Technique in Modern Life, to be held at Paris, France, in 1937.

International Exposition of Paris—Art and Technique in Modern Life, 1937.
Invitation to participate accepted.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the invitation extended by the Government of France to the United States to participate in the International Exposition of Paris—Art and Technique in Modern Life, to be held at Paris, France, in 1937, is hereby accepted.

Commissioner general to represent United States; appointment authorized.
Commissioner to be designated.

SEC. 2. The President is authorized to appoint a commissioner general to represent the United States in the exposition, who will serve in this capacity without compensation. The President is further authorized to designate upon the nomination of the Secretary of State a permanent Government official as commissioner, who while on this detail shall serve without additional compensation. The expenses of the commissioner general and the commissioner and such staff as they may require will be met out of the funds provided for the purposes of the Government participation in the exposition. Their duties shall be prescribed by the Secretary of State and shall include arrangements for providing and allotting space for exhibitors who may be willing to ship exhibits to the exposition. All arrangements with regard to such exhibit space to be provided for American exhibitors shall be made between the exposition authorities and the commissioner general, or, in the event he should delegate the authority, the commissioner. All arrangements made by exhibitors for space not provided by themselves, but made available through arrangements carried on by the commissioner general or commissioner, shall be with the latter two officials. It shall be the duty of

Expenses; duties.

Exhibit arrangements.